

## SALES/CONSUMER USE TAX

### *Please read this important message concerning out-of-state purchases.*


If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from:

- Catalogs
- Televisions
- Internet
- Outside the U.S.
- Another state (and used in La)

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use

taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

 Cut here and attach the coupon with your payment and mail to the address listed below.

1. Taxable purchases .....	\$	_____	.00
Tax rate (8%) .....		_____	X .08
2. Total Use Tax owed.....	\$	_____	.00

Social Security Number \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Daytime telephone (      ) \_\_\_\_\_

Mail this use tax return and payment to:

**Louisiana Department of Revenue**  
**Taxpayer Services Division**  
**P.O. Box 3138**  
**Baton Rouge, LA 70821-3138**

**Do not send cash.**

Questions concerning this Consumer Use Tax Return  
should be directed to the Taxpayer Services Division at:  
(225) 219-7356

This return is intended for use only by individuals in reporting the use tax that is due on purchases for noncommercial use. The use tax that is payable on commercially used purchases is required to be reported on regular monthly or quarterly sales and use tax filings.